



The University of
Montana

Business Services

(406) 243-4935 Fax (406) 243-2529

To:

Date:

Re: Tax-Exempt Status of The University of Montana 81-6001713

To Whom It May Concern:

The question is often raised as to whether The University of Montana is a tax exempt organization. This is to verify that while not a Section 501(c)(3) not for profit organization, The University of Montana is a tax-exempt organization as described in Section 115 of the Internal Revenue Codes. The University of Montana is a political subdivision of the State of Montana, thus gaining its statutory tax-exempt status as a result.

This status was most recently affirmed by the Internal Revenue Service in May of 1971, as a result of Report of Examination. A Copy of that determination letter is available if further official determination is necessary for your needs.

Sincerely,

Kay Lamphiear

Kay Lamphiear
The University of Montana
Business Services
Accounts Payable Manager
(406) 243-4935
Kay.lamphiear@mso.umt.edu

DEPARTMENT OF ADMINISTRATION
STATE ACCOUNTING DIVISION



BRIAN SCHWEITZER, GOVERNOR

MITCHELL BUILDING
HELENA, MT 59620-0102

STATE OF MONTANA

Accounting Bureau
Rm. 255
PO Box 200102
(406) 444-3092

SABHRS Finance and Budget Bureau
Rm. 270
PO Box 200102
(406) 444-5700

Treasury Unit
Rm. 261
PO Box 200140
Helena, MT 59620-0140
(406) 444-2624

Local Government
Services Bureau
301 S. Park, Rm. 340
PO Box 200547
Helena, MT 59620-0547
(406) 841-2909

TO: Whom it May Concern

DATE: April 24, 2009

RE: Evidence of Government Agency Under Section 170c of IRS Code

Article X, section 9, subsection (2) establishes the Board of Regents of Higher Education. Title 2 Chapter 15, in conjunction with 2-2-131 and Title 20 Chapter 25 of the Montana Code Annotated, establishes the Board of Regents and the Office of the Commissioner of Higher Education as an agency of the State of Montana. All operations of the Department are included in the State's reporting entity as defined in Note 1 of Montana's Statewide Comprehensive Annual Report. As a government agency, it is a nonprofit, tax-exempt organization.

The State of Montana's tax identification number is 81-0302402.

The Montana Board of Regents and Commissioner of Higher Education administer the Montana University System as defined in Title 20, Chapter 25 of the Montana Code Annotated. As a result the campuses of the Montana University system are nonprofit, tax-exempt organizations. These campuses and their tax identification numbers are listed below:

816001713	University of Montana, Missoula
816001654	University of Montana, Montana Tech
816001660	University of Montana, Western
810302402	University of Montana, Helena College (Uses main State ID)
816010045	Montana State University, Bozeman
816001642	Montana State University, Billings
816001663	Montana State University, Northern
810522790	Montana State University, Great Falls

Sincerely:

A handwritten signature in cursive script, reading "Paul A. Christofferson".

Paul A Christofferson, Administrator